

ALTERNATIVES, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**(Including Reports Required by
Government Auditing Standards, Illinois
Department of Human Services Grant Report
and the Consolidated Financial Report)**

For the Year Ended June 30, 2017

ALTERNATIVES, INC.

Annual Financial Report

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Desmond & Ahern, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Auditor's Report

To the Board of Directors
Alternatives, Inc.
Chicago, Illinois

We have audited the accompanying financial statements of Alternatives, Inc. (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alternatives, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

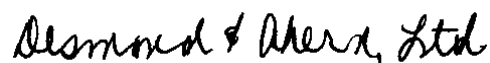
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the accompanying table of contents, including the 'Grant Report' and the 'Consolidated Financial Report and Related Schedules' for the State of Illinois fiscal year ending June 30, 2017, are presented for the purpose of additional analysis as required by the Illinois Department of Human Services and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017 on our consideration of Alternatives Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Alternatives Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Alternatives, Inc.'s 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 14, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.



December 15, 2017
Chicago, IL

ALTERNATIVES, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2017 (with comparative totals for 2016)

	<u>2017</u>	<u>2016</u>
<u>Assets</u>		
Current Assets		
Cash and equivalents	\$ 495,766	\$ 491,196
Government contributions and grants receivable, net of allowance of \$5,000	610,743	524,909
Unconditional promises to give	72,836	45,943
Prepaid expenses	68,080	41,068
Total current assets	<u>1,247,425</u>	<u>1,103,116</u>
Property and Equipment		
Land	269,500	269,500
Building and improvements	1,276,298	1,276,298
Furniture and equipment	305,917	296,834
Software development and website	168,656	168,656
Vehicles	35,983	35,983
	<u>2,056,354</u>	<u>2,047,271</u>
Less accumulated depreciation	<u>(1,076,577)</u>	<u>(996,005)</u>
Net property and equipment	<u>979,777</u>	<u>1,051,266</u>
Permanently restricted funds	<u>138,000</u>	<u>138,000</u>
Total Assets	<u>\$ 2,365,202</u>	<u>\$ 2,292,382</u>
<u>Liabilities and Net Assets</u>		
Current Liabilities		
Current portion of long-term debt	\$ 52,276	\$ 35,257
Current portion of capital lease obligations	14,314	13,567
Accounts payable	29,883	40,987
Accrued payroll expenses	137,182	142,188
Refundable advance	179,579	34,639
Total current liabilities	<u>413,234</u>	<u>266,638</u>
Long term debt, net of current portion and debt financing costs	897,151	751,215
Long-term portion of capital lease obligations	28,092	45,312
Total liabilities	<u>1,338,477</u>	<u>1,063,165</u>
Net Assets		
Unrestricted	542,225	670,508
Temporarily restricted	346,500	420,709
Permanently restricted	138,000	138,000
Total net assets	<u>1,026,725</u>	<u>1,229,217</u>
Total Liabilities and Net Assets	<u>\$ 2,365,202</u>	<u>\$ 2,292,382</u>

See independent auditor's report and notes to financial statements.

ALTERNATIVES, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017 (with comparative totals for 2016)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2017 Total	2016 Total
<u>Public Support and Revenue</u>					
Illinois Department of Human Services	\$ -	\$ 1,026,303	\$ -	\$ 1,026,303	1,105,033
Chicago Department of Family and Supportive Services	-	343,649	-	343,649	334,703
Chicago Public Schools	281,971	-	-	281,971	219,633
County of Cook	-	40,679	-	40,679	31,480
Medicaid	3,617	-	-	3,617	5,178
Other contributions	556,955	904,500	-	1,461,455	1,850,503
Special Events					
Contributions and ticket revenue	47,515	-	-	47,515	44,931
Auction and event revenue	6,585	-	-	6,585	5,421
Less costs of direct benefits to donors	(9,200)	-	-	(9,200)	-
Net revenues from special events	44,900	-	-	44,900	50,352
Program fees	29,031	-	-	29,031	5,255
Donated services	118,012	-	-	118,012	104,255
Donated goods	9,485	-	-	9,485	5,584
Miscellaneous	21,185	-	-	21,185	19,325
Net assets released from restrictions - Satisfaction of program and time restrictions	2,389,340	(2,389,340)	-	-	-
Total Public Support and Revenue	3,454,496	(74,209)	-	3,380,287	3,731,301
<u>Expenses</u>					
Clinical Services	1,027,500	-	-	1,027,500	1,005,465
Youth Development	1,685,733	-	-	1,685,733	1,670,212
Total program services	2,713,233	-	-	2,713,233	2,675,677
Management and general	502,283	-	-	502,283	396,157
Fundraising	367,263	-	-	367,263	220,137
Total Expenses	3,582,779	-	-	3,582,779	3,291,971
Change in Net Assets	(128,283)	(74,209)	-	(202,492)	439,330
Net Assets, Beginning of Year	670,508	420,709	138,000	1,229,217	789,887
Net Assets, End of Year	\$ 542,225	\$ 346,500	\$ 138,000	\$ 1,026,725	\$ 1,229,217

See independent auditor's report and notes to financial statements.

ALTERNATIVES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2017 (with comparative totals for 2016)

	Clinical Services	Youth Development	Total Program Services	Management and General	Fundraising	2017 Total	2016 Total
Functional Expenses							
Salaries and wages	\$ 710,822	\$ 966,633	\$ 1,677,455	\$ 301,770	\$ 178,661	\$ 2,157,886	\$ 1,829,467
Employee benefits and related taxes	120,955	167,578	288,533	46,633	32,559	367,725	350,231
Total salary and related expenses	831,777	1,134,211	1,965,988	348,403	211,220	2,525,611	2,179,698
Professional fees	41,554	160,855	202,409	53,898	16,340	272,647	276,983
Donated services	22,994	34,858	57,852	-	60,160	118,012	104,255
Stipends	500	180,072	180,572	-	200	180,772	155,072
Sub-recipients	-	2,250	2,250	-	-	2,250	152,105
Program expenses	16,406	11,124	27,530	5,257	17,555	50,342	18,319
Supplies	7,630	20,587	28,217	12,001	1,739	41,957	48,541
Occupancy	28,537	20,512	49,049	5,160	6,228	60,437	48,205
Insurance	8,635	11,940	20,575	3,558	2,521	26,654	21,577
Utilities and telephone	28,037	28,060	56,097	8,286	5,217	69,600	52,356
Equipment maintenance and rental	3,271	2,466	5,737	579	1,549	7,865	16,258
In-kind contributions and donated facilities	-	-	-	-	9,485	9,485	5,584
Postage and printing	774	1,681	2,455	956	6,329	9,740	8,106
Staff development and training	2,349	1,788	4,137	1,251	256	5,644	6,180
Travel	4,715	31,569	36,284	1,383	165	37,832	29,927
Meetings and Conferences	-	1,466	1,466	49	1,019	2,534	2,579
Interest	14,538	20,018	34,556	6,301	4,283	45,140	44,728
Bank and credit card fees	-	-	-	11,876	-	11,876	-
Dues and subscriptions	1,167	1,839	3,006	1,042	1,374	5,422	2,583
Bad debt	-	-	-	4,495	-	4,495	32,420
Miscellaneous	101	88	189	13,599	18	13,806	1,481
Depreciation and amortization	14,515	20,349	34,864	24,189	21,605	80,658	85,014
	<u>\$ 1,027,500</u>	<u>\$ 1,685,733</u>	<u>\$ 2,713,233</u>	<u>\$ 502,283</u>	<u>\$ 367,263</u>	<u>\$ 3,582,779</u>	<u>\$ 3,291,971</u>

See independent auditor's report and notes to financial statements.

ALTERNATIVES, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2017 (with comparative totals for 2016)

	<u>2017</u>	<u>2016</u>
<u>Reconciliation of Change in Net Assets to Net Cash Provided by (Used by) Operating Activities</u>		
Change in net assets	\$ (202,492)	\$ 439,330
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation and amortization	80,658	85,014
Decrease (increase) in assets		
Government receivables and unconditional promises to give	(112,727)	(74,337)
Prepaid expenses	(27,012)	4,815
Increase (decrease) in liabilities		
Accounts payable	(11,104)	(47,377)
Accrued expenses	(5,006)	51,104
Refundable advance	144,940	11,730
Net cash provided (used) by operating activities	<u>(132,743)</u>	<u>470,279</u>
<u>Cash Flows from Investing Activities</u>		
Acquisition of property and equipment	(9,840)	(12,693)
Acquisition of debt financing costs	-	(10,721)
Net cash used by investing activities	<u>(9,840)</u>	<u>(23,414)</u>
<u>Cash Flows from Financing Activities</u>		
Net (reductions) additions of long-term debt	<u>147,153</u>	<u>(262,364)</u>
Net cash provided (used) by financing activities	<u>147,153</u>	<u>(262,364)</u>
Net increase in cash and cash equivalents	4,570	184,501
Cash and cash equivalents, beginning of year	<u>491,196</u>	<u>306,695</u>
Cash and cash equivalents, end of year	<u><u>\$ 495,766</u></u>	<u><u>\$ 491,196</u></u>

See independent auditor's report and notes to financial statements.

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 1 – Nature of Operations and Summary of Significant Accounting Policies

Organization

Alternatives, Inc. is a not-for-profit Illinois corporation founded in 1971 to provide comprehensive youth and family services facilitating personal development, strengthen family relationships, and enhance community well-being for Chicago.

Program Descriptions

Alternatives, Inc. facilitates peace and reconciliation among Chicago's youth, families, and communities through a combination of behavioral health services and youth development programs designed to prevent and address trauma and violence. Our staff use a range of modalities that form a continuum of care to support youth in developing the connections, confidence and knowledge they need to become empowered leaders and peace-makers within their families, schools, and communities.

By combining behavioral health through Clinical Services with the positive skill-building programs provided by Youth Development programs, the Organization is able to engage youth in making healthy choices and developing healthy relationships; succeeding academically; building strong communication and conflict resolution skills while positioning them as leaders in their communities. Our Clinical Services department provides:

- **Individual, Group and Family Counseling:** Trained licensed master's level staff use a strength-based approach to provide short- and long-term therapy and case management emphasizing family communication, conflict resolution, discipline, and life-skills development. Individual, family and group services are offered through school-based health centers and within our Youth Center to support youth experiencing a range of issues, including family conflict, substance abuse, peer relationships, identity issues, anger management, and behavioral/emotional challenges.
- **Substance Abuse Counseling:** Our therapists use the Adolescent Community Reinforcement Approach (A-CRA) evidence-based substance abuse treatment practice. This model engages clients in three- to six-months of treatment including individual sessions and sessions engaging family members. A-CRA enables therapist to address each client's individual needs through encouragement of pro-social behaviors, analysis of substance use, training in communication and problem-solving skills, and caregiver-adolescent relationship improvement.
- **Family Intervention Services:** Abused and neglected youth experiencing homelessness due to extreme family conflict and dysfunction receive intensive behavioral health services, beginning with the most pressing issues of health and safety, shelter and care. Our crisis workers are available to respond to emergency family situations 24 hours a day, 365 days a year.

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Alternatives' Youth Development programs build on youth's assets and are designed with input from the youth to build protective factors and reduce risk-factors associated with negative health outcomes for themselves and their peers. Our programs offer youth a safe space for self-expression, discovery, skill-building, and leadership development:

- **Girl World** addresses and develops the social, emotional and physical wellness of participants through intensive small group work focused on the needs and interests of girls and young women, including career exploration, project-based learning, and community service projects.
- **Career and Employment Services** works intensively with youth to prepare them to enter the workforce by offering individual case management, basic workforce preparation workshops, job placement, and intensive skill development (like technology, horticulture, urban design, home repair and weatherization, bicycle repair, etc.) that open the door to future job opportunities.
- Through **Urban Arts**, young people develop creative skills like dance, theater, DJing, visual arts, spoken word and rap, within a welcoming, respectful space focused on social and emotional development, conflict resolution, and positive community-building.
- The **Restorative Justice** program transforms school environments through training and technical assistance for school staff, as well as direct work with youth in schools citywide. Restorative approaches to school discipline empower students to become leaders in violence prevention, conflict resolution, and school safety while also offering positive, skill-building alternatives to suspension and detention.
- **Youth Empowerment Program (YEP!)** is a youth-led prevention program through which students create dialogue among their peers about the risks, attitudes, and behaviors related to alcohol, tobacco, and other drugs.

These programs and services are highly collaborative, utilizing internal referrals and partnerships with other organizations to ensure youth receive all of the supports and resources they need to develop health and stability. Alternatives works with more than 3,000 youth each year, providing services in its Uptown Youth and Family Center, as well as in public schools throughout Chicago.

Income Tax Status

Alternatives, Inc. was granted an exemption from federal income taxes by the Internal Revenue Service pursuant to the provisions of Internal Revenue Code Section 501(c)(3). The Organization qualifies for the charitable contribution deduction and has been classified as an organization that is not a private foundation under Section 509(a)(1). The tax-exempt purpose of the Organization and the nature in which it operates is described above. The Organization continues to operate in compliance with its tax-exempt purpose.

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Alternatives has adopted the requirements for accounting for uncertain tax positions and management has determined that Alternatives was not required to record a liability related to uncertain tax positions as of June 30, 2017.

The Organization's annual information and income tax returns filed with the federal and state governments are subject to examination generally for three years after they are filed.

During the year ended June 30, 2017, \$45,140 was paid for interest.

Method of Accounting

The accounts and financial statements are maintained on the accrual basis of accounting; consequently, revenues are recognized when earned and expenses when the obligation is incurred.

Change in Accounting Principle

Effective July 1, 2016, the Organization elected to change its method of presentation relating to debt financing costs in accordance with FASB ASU 2015-03. Prior to 2017, the Organization's policy was to present these debt financing costs in Other Assets on the balance sheet, net of accumulated amortization. Beginning in 2017, the Company has presented these costs as a direct deduction to the related note payable, and has applied this change retrospectively to the 2016 financial statements.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets (when applicable), as required by Generally Accepted Accounting Principles (GAAP).

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of the revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of bank deposits in federally insured accounts. At times, balances may be in excess of the Federal Deposit Insurance Corporation (FDIC) limit.

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments, including savings and money market accounts, to be cash equivalents.

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Fair Value of Financial Instruments

The carrying amounts of financial instruments including cash, cash equivalents, receivables, accounts payable, accrued expenses, and short-term borrowings approximate fair value due to the short maturity of these instruments. The carrying amount of long-term debt approximates fair value as the fixed interest rates are similar to current rates offered for debt with similar terms and maturities.

Unconditional Promises to Give

Unconditional contributions receivable are recognized as revenues in the period in which the pledge is received. Contributions receivable are recognized at net realizable value. No allowance has been determined for these receivables for the year ended June 30, 2017, as they are deemed to be fully collectible.

Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's audited financial statements for the year ended June 30, 2016, from which the summarized information was derived.

Property and Equipment

Expenditures for property, equipment, and other items, which substantially increase the useful lives of existing assets, are capitalized at cost. The Organization provides for depreciation on the straight-line method at rates designed to depreciate the costs of assets over estimated useful lives as follows:

Building and building improvements	20 - 30 years
Furniture and equipment	3 - 7 years
Software development and website	3 years
Vehicles	5 years

Depreciation expense for the year ended June 30, 2017 was \$80,658.

Support and Revenue

The Organization reports gifts of cash and other assets as restricted support if they are received with a donor stipulation that limits the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization did not receive any donations of this type during the year ended June 30, 2017.

Government Grants

Support funded by government contracts, which qualify as conditional promises, are recognized when the contracted services have been performed. Revenue is therefore recognized as earned as the eligible expenses are incurred. These expenditures are subject to audit and acceptance by the granting organization and, as a result of such audit, adjustments could be required.

Donated Services

Contributions of services are required to be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. For the year ending June 30, 2017, the Organization recorded donated educational services valued at \$118,012.

A number of volunteers, including the Board of Directors, have made significant contributions of time to the Organization's policy-making, program and support functions. The value of this contributed time does not meet the criteria for recognition of contributed services contained per Generally Accepted Accounting Principles.

In-Kind Contributions and Donated facilities

In addition to receiving cash contributions, the Organization may receive in-kind contributions and donated facilities from various donors. It is the policy of the Organization to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly increase contributions by a like amount. For the year ending June 30, 2017, the Organization received in-kind donations of \$9,485.

Certain Vulnerabilities and Concentrations

The Organization's total revenue for the year ended June 30, 2017 amounted to \$3,380,236. Of this amount, approximately 30% was received from the Illinois Department of Human Services. Additionally, this funding source represented approximately 39% of the government contribution receivables.

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Negative changes in the economy could have an impact on contributions, fundraising efforts as well as government grants.

Reclassifications

Certain amounts in the 2016 financial statements have been reclassified to conform to the current presentation. These reclassifications had no effect on previously reported results on operations or net assets.

Subsequent Events

The Organization has evaluated subsequent events through December 15, 2017, the date these financial statements were available to be issued. There were no subsequent events required to be recognized or disclosed in these financial statements.

Note 2 – Long Term Debt

At June 30, 2017, long-term debt consists of the following:

Promissory note maturing May 31, 2031, payable to Illinois Facilities Fund (IFF). Interest at 5.375%, is included and payable in the monthly payments of \$6,484. Fixed rate is recalculated in May 2021 and May 2026 based on future Treasury yields. The note is collateralized by the property at 4730 N. Sheridan Road, which has a net book value of \$922,918 at June 30, 2017.	\$ 761,265
Promissory note maturing May 1, 2021, payable to Illinois Facilities Fund (IFF). Interest at 5%, is included and payable in the monthly payments of \$2,021. The note is collateralized by the property at 4730 N. Sheridan Road, which has a net book value of \$922,918 at June 30, 2017.	198,129
	<u>959,394</u>
Less current portion	(52,276)
Less unamortized debt financing costs	<u>(9,967)</u>
Net long-term debt	<u><u>\$ 897,151</u></u>

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 2 – Long Term Debt (cont.)

Future maturities of long-term debt at June 30, 2017 are estimated as follows:

<u>June 30,</u>	<u>Amount</u>
2018	\$ 52,276
2019	56,268
2020	58,943
2021	660,134
2022	19,228
Thereafter	112,545
	<u>\$ 959,394</u>

For the year ended June 30, 2017, the Organization incurred \$45,140 in interest expense related to these loans.

Note 3 – Lease Commitments

The Organization entered into a lease for the use of copiers during the year that qualifies as a capital lease under GAAP. The gross amount of the machine and related accumulated depreciation recorded under this capital leases and included in property and equipment are as follows:

Cost of machine	\$ 72,097
Accumulated depreciation	<u>(29,691)</u>
	<u>\$ 42,406</u>

Future minimum capital lease payments are as follows:

2018	\$ 14,314
2019	16,476
2020	<u>16,446</u>
Total minimum lease payments	47,236
Amount representing interest	<u>(4,830)</u>
Present value of net minimum capital lease payments	42,406
Current installments of obligations under capital leases	<u>(14,314)</u>
Long-term capital lease obligations	<u>\$ 28,092</u>

Note 4 – Conditional Promises to Give

The Organization has received \$132,055 of conditional promises to give which are not recognized as assets in the Statement of Financial Position as of June 30, 2017. These promises to give are conditional upon the recognition of specific program expenditures.

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 5 – Unconditional Promises to Give

Unconditional promises to give of \$72,836 as of June 30, 2017 are all due within one year.

Note 6 – Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2017 are available for the following purposes or periods:

Capacity building	\$ 175,000
Behavioral health	75,000
Restorative justice	57,500
Family intervention services	15,000
Levi's memorial	17,000
Summer youth supplies	7,000
	<u>\$ 346,500</u>

Note 7 – Board Designated Net Assets

The Organization has one board designated fund, the Cash Reserve Fund, which is included in unrestricted net assets.

The Cash Reserve Fund is funded with contributions that are designated. The Board of Directors may from time to time direct that a specific source of unrestricted revenue (such as one-time gifts, special grants, or special appeals) or surplus unrestricted operating funds be set aside for the Cash Reserve Fund. The sole purpose of this fund is to temporarily fund operations on the basis of outstanding accounts receivable. The Cash Reserve Fund balance at June 30, 2017 was \$84,950.

The Opportunity Fund is a Board-designated fund that enables the Organization to act efficiently and strategically on opportunities to innovate, collaborate, and adapt programming in crucial ways. It is intended to provide funds to meet special targets of opportunity or needs that further the mission of the Organization and which might have specific expectation of incremental or long-term increased income. The Opportunity Fund is also intended as a source of internal funds for organizational capacity building such as staff development or investment in infrastructure that will build long-term viability. The Opportunity Fund is funded with contributions that are designated to be set aside for this purpose. The Board of Directors may from time to time direct that a specific source of unrestricted revenue (such as one-time gifts, special grants, or special appeals) or surplus unrestricted operating funds be set aside for the Opportunity Fund. The Opportunity Fund balance at June 30, 2017 was \$10,000.

Note 8 – Permanently Restricted Net Assets

The Organization's permanently restricted net assets consist of a donor-restricted "Wallace Cash Reserve" endowment fund. The fund must be used solely to support activities that help to ensure the

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 8 – Permanently Restricted Net Assets (cont.)

quality of Alternatives’ program or the stability of the agency. Any amounts drawn from the fund will be repaid no later than the close of the fiscal year following the year in which they were withdrawn.

The Organization accounts for endowment net assets by preserving the fair value of the original donation as of the gift date to the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result, the Organization classifies as endowment net assets (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts donated to the permanent endowment and (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the endowment fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by Illinois UPMIFA.

The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund.
2. The purposes of the Organization and the donor-restricted endowment fund.
3. General economic conditions.
4. The possible effects of inflation and deflation.
5. The expected total return from income and the appreciation of investments.
6. Other resources of the Organization.
7. The investment policies of the Organization.

It is the policy of the Organization to manage the endowment fund in a manner that will, at a minimum, preserve and maintain the real purchasing power of the principal while allowing for annual distributions to the operating budget. The Organization’s investment policies specify that funds be maintained in U.S. Treasury Bills or an FDIC-insured certificate of deposit, checking or savings account or a money market mutual fund that is registered under the Investment Company Act of 1940. The Board of Directors meets regularly to ensure that the objectives of the investment policy are being met, and that the strategies used to meet the objectives are in accordance with the investment policy.

The endowment net asset composition by type of fund at June 30, 2017 is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ -	\$ -	\$ 138,000	\$ 138,000

ALTERNATIVES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

Note 8 – Permanently Restricted Net Assets (cont.)

Changes in endowment net assets for the fiscal year ending June 30, 2017, are as follows:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ -	\$ -	\$ 138,000	\$ 138,000
Investment Return				
Investment income	-	-	-	-
Net depreciation (realized/unrealized)	-	-	-	-
	-	-	-	-
Contributions	-	-	-	-
Appropriation of endowment assets for expenditure	-	-	-	-
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,000</u>	<u>\$ 138,000</u>

Note 9 – Retirement Plan

The Organization maintains a 403(b) defined contribution plan for the benefit of substantially all of its employees over twenty-one years of age and with at least one year of service. The Plan allows both employee and employer contributions. Employer contributions are at the discretion of the Board of Directors. The Organization did not make a contribution to the plan during the year ended June 30, 2017.

Note 10 – Future Commitments

In November 2013, the Organization signed a five year contract with Social Solutions Global, Inc., a Maryland corporation, for access to an online information system. The total contract is for \$86,400 with \$5,300 payable monthly and expires in November of 2018.

SUPPLEMENTAL INFORMATION



Desmond & Ahern, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the Board of Directors of
Alternatives, Inc.
Chicago, IL

We have audited in accordance with auditing standards accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Alternatives, Inc. which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alternatives, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alternatives, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Alternatives, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the following paragraph, that we consider to be a material weakness.

Closing Records on a Timely Basis

Criteria: In a properly functioning internal control environment, accounting records are reconciled and closed within a reasonable time after the end of each accounting period. If records are not timely and accurately closed, management and board of directors may be making decisions based on incomplete information.

Condition: After the start of audit fieldwork, the Organization made several adjusting entries to accurately close out their accounting records. These entries were made over three months after the end of the fiscal year and after presentation of books' and records to the auditors.

Effect: Over three months after the end of the fiscal year the Organization's accounting staff was still making journal entries to correct account balances on general ledger accounts including cash, receivables, prepaid expenses, accumulated depreciation, accounts payable, accrued expenses, net assets, revenue and expenses.

Cause: Due to staff transition, during the past year the Organization's accounting staff did not close their accounting records within a timely basis.

Recommendation: We recommend the Organization implement procedures to ensure accounting records are reconciled and financial statements completed within a reasonable time after the end of each period. To allow management and the Board to make informed decisions.

Auditee Response: The agency and accounting department was short staffed for much of this year, but is now fully staffed. We will therefore be able to book all entries on a timely basis going forward.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Alternatives, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Entity's Response to Findings

Alternatives, Inc.'s response to the findings identified in our audit is described in the above paragraph. Alternatives, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Desmond & Ahern, Ltd

December 15, 2017
Chicago, IL

**Illinois Department of Human Services
Grant Report and
Consolidated Financial Report**

CONSOLIDATED FINANCIAL REPORT (CFR) COVER PAGE

Agency Information

NAME OF AGENCY	Alternatives, Inc.
COUNTY	Cook
MAILING ADDRESS	
- STREET	4730 N. Sheridan Rd
- CITY	Chicago
- STATE	IL
- ZIP CODE	60640
FEDERAL EMPLOYER IDENTIFICATION NO.	36-2720602
NAME OF PERSON COMPLETING REPORT	Robert Nauert
JOB TITLE	Directr of Finance and Administration
TELEPHONE (Area Code & Number)	773-506-7474
E-MAIL ADDRESS	rnauert@alternativesyouth.org
BEGIN DATE OF REPORT (MM-DD-YYYY)	1-Jul-16
END DATE OF REPORT (MM-DD-YYYY)	30-Jun-17
NUMBER OF PROGRAMS REPORTED ON CFR	6
ACTUAL / BUDGETED COSTS (Enter A OR B)	A
QUARTER REPORTED (Enter 1,2,3,4)	1,2,3,4
TYPE OF OWNERSHIP: (Check One)	
- NOT-FOR-PROFIT	X
- FOR-PROFIT	
BASIS OF MAINTAINING ACCOUNTING RECORDS	
- ACCRUAL	X
- CASH	
- OTHER	
AGENCY ACCREDITATION COMPLETED BY	

Agency Name: Alternatives, Inc.

FEIN: 36-2720602

PGM #	PROGRAM NAME		Enter CONTRACT NUMBER or PROGRAM CODE - DO NOT Include Hyphens				
	Description 1 <i>(15 characters)</i>	Description 2 <i>(15 characters)</i>	DCFS <i>(10 DIGIT)</i>	DHS <i>(Program Name)</i>	ISBE <i>3 Digit Facility Code)</i>	AGING	Heathcare and Family Services
1	Crisis intervention			FCSUR00991			
2	Comp. Prevention			FCSUP01314			
3	Global-DCFS			43CUC00009			
4	Global			43CUC00010			
5	DFI			43CUC00011			
6	SAMHSA SYT-I			43CUC03060			
7							
8							
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24							
25							

Schedule of Program Costs
 For Period Ended June 30, 2017

Line #	Account Title	Agency Total	All Other Not Allocated	CCBYS	SAPP	DASA GLOBAL - DCFS	DASA GLOBAL	DASA GLOBAL DFI	DASA SYT-I
				FCSUR00991	FCSUP01314	43CUC00009	43CUC00010	43CUC00011	43CUC03060
Program Expenses:									
1.	Program Staff Salaries	1,677,455	1,197,835	284,389	123,147				72,084
2.	Program Clerical Staff Salaries								
3.	Program Payroll Taxes and Fringe Benefits	288,533	172,352	68,889	29,831				17,461
4.	Program Consultants	204,659	173,379	17,607	239	1,227	11,830		377
5.	Consumer Wages and Fringe Benefits								
6.	Medicine and Drugs								
7.	All Other Program Equipment and Supplies	61,208	55,244	840	3,149	235	247		1,493
8.	Staff Transportation	19,365	15,821	2,369	382	249	154	390	
9.	Client Transportation	21,174	20,768						406
10.	Transportation To / From School								
11.	Direct Service Staff Conferences and Conventions	3,923	342	457	1,201	9	245		1,669
12.	Program Insurance	20,575	14,905	4,154		291	205		1,020
13.	Direct Client Specific Assistance								
14.	Telecommunication Costs Assigned to Program	31,176	20,790	8,776	928	67	238		377
15.	Foster Care Payments								
16.	Other (Stipends & Donated Services)	298,784	298,784						
17.	Total Program Expenses (Sum Lines 1 - 16)	2,626,852	1,970,220	387,481	158,877	2,078	12,919	390	94,887
Support Expenses:									
18.	Support Salaries								
19.	Support Payroll Taxes and Fringe Benefits								
20.	Dietary Supplies								
21.	Housekeeping and Laundry Supplies								
22.	Other (Specify)								
23.	Total Support Expenses (Sum Lines 18 - 22)	0	0	0	0	0	0	0	0
Occupancy Expenses:									
24.	Occupancy Salaries			57,112					
25.	Occupancy Payroll Taxes and Fringe Benefits			13,835					
26.	Building & Equip. Operations and Maintenance	77,623	24,197	30,171	13,445	3,147	1,720		4,943
27.	Vehicle Depreciation								
28.	All Other Depreciation & Amortization	80,658	69,179	6,517	3,091				1,871
29.	Vehicle Rent								
30.	All Other Lease / Rent / Taxes	15,600	0	13,800					1,800
31.	Equipment Under \$500								
32.	Mortgage & Installment Interest	45,140	32,807	8,787	3,107				439
33.	Operating Interest		0						
34.	Other - Technology & IT Support		0						
35.	Total Occupancy Expenses (Sum Lines 24 - 34)	219,021	126,183	130,222	19,643	3,147	1,720	0	9,053
Administrative and Office Expenses:									
36.	Administrative Salaries	480,431	424,658	36,361	15,449				3,964
37.	Administrative Payroll Taxes and Fringe Benefits	79,192	66,313	8,808	3,742				328
38.	Administrative Consultants	70,238	70,238						
39.	Telecommunication Costs Not Assigned to Program	13,503	13,503						
40.	Office Supplies and Equipment	13,740	12,309	469	189				773
41.	Allocation of Management and General (G & A)	75,307							
42.	Other - Bad Debt	4,495	4,495						
43.	Total Administrative Expenses (Sum Lines 36 - 42)	736,906	591,516	45,638	19,380	0	0	0	5,065
44.	Total Expenses (Sum Lines 17, 23, 35, 43)	3,582,779	2,687,919	563,341	197,900	5,225	14,639	390	109,005
Non-reimbursable Expenses:									
45.	Depr. on DMHDD Funded Capital Assets Incl. Above								
46.	Cost of Prod. and Workshop Client Wages Incl. Above								
47.	Other (Specify)								
48.	Total Non-Reimbursable Expenses (Sum Lines 45 - 47)	0	0	0	0	0	0	0	0
49.	Net Expenses (Line 44 minus Line 48)	3,582,779	2,687,919	563,341	197,900	5,225	14,639	390	109,005

Agency Name: Alternatives, Inc.
 FEIN: 36-2720602

Schedule of Program Revenue
 For Period Ended June 30, 2017

Line #	Account Title	Agency Total	All Other Not Allocated	DASA						
				CCBYS	SAPP	GLOBAL	GLOBAL	GLOBAL	SYT-I	
				FCSUR00991	FCSUP01314	- DCFS 43CUC00009	43CUC00010	DFI 43CUC00011	43CUC03060	
	Fees + Purchase of Service:									
1.	Department of Aging									
2.	Department of Children and Family Services		0							
3.	Department of Corrections									
4.	Medicaid Rehab Option (MRO) Payments									
5.	Department of Human Services	72,136	0			20,156	51,980			
6.	Department of Public Aid									
7.	Department of Public Health									
8.	Local Education Agency / School District									
9.	Local Government	281,971	281,971							
10.	Federal Government	3,617	3,617							
11.	Other Government Agencies									
12.	Client / Family Pgm Fees (incl. SSI, SSA, pensions)									
13.	Special Service Fees for Individual Clients									
14.	Diagnostic Service Fees									
15.	Other (Specify)									
16.	Total Fees + Purchase of Services (Sum Lines 1 - 15)	357,724	285,588	0	0	20,156	51,980	0	0	0
	Grant Revenues									
17.	Department of Aging									
18.	Department of Children and Family Services									
19.	Department of Corrections									
20.	donated/Certified Funds Initiative (DFI / CFI)	267,279	0	257,344				9,935		
21.	Department of Human Services	768,959	156,184	305,910	197,862					109,003
22.	Department of Public Aid									
23.	Department of Public Health									
24.	Local Education Agency / School District									
25.	Local Government Awards	384,328								
26.	Federal Government Awards									
27.	Other Government Awards									
28.	JTPA / CETA									
29.	Other (Specify)									
30.	Total Grant Revenues (Sum Lines 17 - 29)	1,420,566	156,184	563,254	197,862	0	0	9,935	0	109,003
	Contributions & Other									
31.	Restricted to Operations			0						
32.	Restricted to Capital									
33.	Unrestricted	1,454,338								
34.	Contributions - Goods and Services	127,497								
35.	Child / Adult Food Pgms (school meals, commodities)									
36.	School Transportation Payments (to/from school)									
37.	Sales of Goods and Services									
38.	Rent Income	20,162								
39.	Gain on Sale of Assets									
40.	Cafeteria and Vending Machine									
41.	Other (Specify)									
42.	Total Contributions & Other (Sum Lines 31 - 41)	1,601,997	0	0	0	0	0	0	0	0
	Investment Income									
43.	Income on Restricted Assets / Investments									
44.	Income on Unrestricted Assets / Investments									
45.	Total Investment Income (Sum Lines 43 & 44)									
46.										
47.	TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)	3,380,287	441,772	563,254	197,862	20,156	51,980	9,935	0	109,003

Agency Name: Alternatives, Inc.
FEIN: 36-2720602

REPORT OF SERVICE UNITS
 Period Ended June 30, 2017

PLEASE COMPLETE ALL ROWS OF DATA FOR ALL TYPES	CCBYS	SAPP	DASA GLOBAL	DASA GLOBAL	DASA GLOBAL	DASA SATED	DASA SYT-I
			- DCFS		DFI		
	FCSUR00991	FCSUP01314	43CUC00009	43CUC00010	43CUC00011	43CUC03045	43CUC03060
Define Service Unit Type (Days/Nights/Hours)	69,613 Hours	69,611 Hours	69,611 Hours	69,611 Hours	69,611 Hours	69,611 Hours	69,611 Hours
# of Clients Served							
# Client Units of Enrollment							
# Client Units Delivered/Provided							
Number of Days Program Operated							
Lic. Capacity Beginning of Report Period (1)							
Lic. Capacity End of Report Period (1)							
Date of Change, if any (MM-DD-YYYY)							
NOTES:							

(1) Report Maximum Approved Program Capacity for Programs that do not require a license.

Agency Name: Alternatives, Inc.
 FEIN: 36-2720602

PROGRAM PERSONNEL
 Period Ended June 30, 2017

PROGRAM STAFF POSITIONS (DO NOT USE FOR PROGRAM CONSULTANTS OR CONTRACTUAL WORKERS)	TOTAL AGENCY				CCBYS	SAPP	DASA GLOBAL - DCFS		DASA GLOBAL		DASA GLOBAL - DFI		DASA SYT-I	
	Total Hours	Total Amount Paid	Total Head- Count	Amount Not Allocated	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid
1. Audiologist														
2. Behavior Therapist	9360	137,433	45	137,433										
3. Dietary Technician														
4. Dietitian														
5. Habilitation Aide / Child Care Aide														
6. Habilitation Professional or Supervisory Staff														
7. LPN														
8. Occupational Therapist														
9. Physical Therapist														
10. Physician														
11. Principal														
12. Program Director	2080	66,000	1	6,600		33,000		19,800						6,600
13. Program Clerical Staff														
14. Psychiatrist														
15. Psychologist														
16. Recreation Staff														
17. Registered Nurse														
18. Social Worker	8320	168,888	4	0		168,888								
19. Speech Therapist														
20. Substance Abuse Counselor / Professional	7280	167,857	3.5	228,451				102,373						65,484
21. Substance Abuse Paraprofessional														
22. Teacher														
23. Teacher Aide														
24. Voc. Staff (incl. Job Coach, workshop staff, etc.)														
25. Other Academic Instruction														
26. Other Medical Care														
27. Other Habilitation / Rehabilitation														
28. Other Substance Abuse														
29. All Other Program Staff Not Requiring Specification	55120	1,137,276	26.5	1,136,302		82501		974						
30. TOTAL ALL POSITIONS (Lines 1 - 29)	82,160	1,677,455	40	1,508,796		284,389		123,147	0	0	0	0	0	72,084

Totals must equal sum of lines 1 and 2 of the

Schedule of Program Costs
 Number of Hours (excluding overtime) in a standard work week (i.e., 37.5 hs, or 40 hs, etc.)

REQUIRED MEDICAID REPORTING

From among the positions classified above, give the details for staff which function in the categories below according to the definitions given in the instructions

31. Mental Health Professional (MHP)	27040	535,906	13.0	137,433	100	284,389		100	0				100	72,084
32. Qualified Mental Health Professional (QMHP)														
33. Qualified Mental Retardation Professional (QMRP)														
34. Rehabilitative Services Associate (RSA)														
35. SEP Job Coach - For DHS Reporting Only														
36. Total Positions (Lines 31 - 35)	27,040	535,906	13	137,433	100	284,389		100	0	0	0	0	100	72,084

Agency Name: Alternatives, Inc.
 FEIN: 36-2720602

PROGRAM CONSULTANT AND CONTRACTUAL
 Period Ended June 30, 2017

PROGRAM CONTRACT POSITIONS DO NOT USE FOR AGENCY EMPLOYEES	TOTAL AGENCY				CCBYS FCSUR00991	SAPP FCSUP01314	DASA GLOBAL - DCFS 43CUC00009	DASA GLOBAL 43CUC000010	DASA GLOBAL - DFI 43CUC00011	DASA SYT-I 43CUC03060				
	Total Hours	Total Amount Paid	Amount Not Allocated	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated				
1. Audiologist														
2. Behavior Therapist														
3. Dietary Technician														
4. Dietitian														
5. Habilitation Aide / Child Care Aide														
6. Habilitation Professional or Supervisory Staff														
7. LPN														
8. Occupational Therapist														
9. Physical Therapist														
10. Physician														
11. Principal														
12. Program Director														
13. Program Clerical Staff														
14. Psychiatrist		13,057	0				100	1,227	100	11,830				
15. Psychologist														
16. Recreation Staff														
17. Registered Nurse														
18. Social Worker														
19. Speech Therapist														
20. Substance Abuse Counselor / Professional														
21. Substance Abuse Paraprofessional														
22. Teacher														
23. Teacher Aide														
24. Voc. Staff (incl. Job Coach, workshop staff, etc.)														
25. Other Academic Instruction														
26. Other Medical Care														
27. Other Habilitation / Rehabilitation														
28. Other Substance Abuse														
29. All Other Program Staff Not Requiring Specification		191,602	173,379	100	17,607	100	239							
30. TOTAL ALL POSITIONS (Lines 1 - 29)	0	204,659	173,379	100	17,607	100	239	100	1,227	100	11,830	0	100	377

Totals must equal line 4 of the Schedule of Program Costs

From among the positions classified above, give the details for staff which function in the categories below according to instruction definitions.

31. Mental Health Professional (MHP)														
32. Qualified Mental Health Professional (QMHP)	100	13,057						100	1,227	100	11,830		0	
33. Qualified Mental Retardation Professional (QMRP)														
34. Rehabilitative Services Associate (RSA)														
35. SEP Job Coach - For DHS Reporting Only														
36. Total Medicaid Positions (Lines 31 - 35)	100	13,057	0	0	0			100	1,227	100	11,830			